

**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF MICHIGAN**

|                                      |   |                       |
|--------------------------------------|---|-----------------------|
| In re:                               | § | Case No. 14-30499-DOF |
|                                      | § |                       |
| Garno Brothers Heating & Cooling Co. | § |                       |
|                                      | § |                       |
|                                      | § |                       |
| Debtor(s)                            | § |                       |

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**CHAPTER 7 TRUSTEE'S FINAL ACCOUNT AND DISTRIBUTION REPORT  
CERTIFICATION THAT THE ESTATE HAS BEEN FULLY ADMINISTERED  
AND APPLICATION TO BE DISCHARGED (TDR)**

Samuel D. Sweet, chapter 7 trustee, submits this Final Account, Certification that the Estate has been Fully Administered and Application to be Discharged.

1) All funds on hand have been distributed in accordance with the Trustee's Final Report and, if applicable, any order of the Court modifying the Final Report. The case is fully administered and all assets and funds which have come under the trustee's control in this case have been properly accounted for as provided by law. The trustee hereby requests to be discharged from further duties as a trustee.

2) A summary of assets abandoned, assets exempt, total distributions to claimants, claims discharged without payment, and expenses of administration is provided below:

|  |              |                                       |    |
|--|--------------|---------------------------------------|----|
| Assets Abandoned:<br><i>(without deducting any secured claims)</i> | \$35,000.00  | Assets Exempt:                        | NA |
| Total Distributions to<br>Claimants:                               | \$437,660.52 | Claims Discharged<br>Without Payment: | NA |
| Total Expenses of<br>Administration:                               | \$103,542.90 |                                       |    |

3) Total gross receipts of \$541,203.42 (see **Exhibit 1**), minus funds paid to the debtor(s) and third parties of \$0.00 (see **Exhibit 2**), yielded net receipts of \$541,203.42 from the liquidation of the property of the estate, which was distributed as follows:

|  | CLAIMS<br>SCHEDULED | CLAIMS<br>ASSERTED | CLAIMS<br>ALLOWED | CLAIMS<br>PAID |
|--|---------------------|--------------------|-------------------|----------------|
| Secured Claims<br>(from <b>Exhibit 3</b> )                           | \$0.00              | \$78,801.59        | \$44,000.00       | \$44,000.00    |
| Priority Claims:   |                     |                    |                   |                |
| Chapter 7 Admin.<br>Fees and Charges<br>(from <b>Exhibit 4</b> )     | NA                  | \$98,936.94        | \$98,936.94       | \$98,936.94    |
| Prior Chapter Admin.<br>Fees and Charges<br>(from <b>Exhibit 5</b> ) | NA                  | \$48,777.25        | \$48,777.25       | \$4,605.96     |
| Priority Unsecured<br>Claims<br>(From <b>Exhibit 6</b> )             | \$33,149.00         | \$111,542.91       | \$111,542.91      | \$0.00         |
| General Unsecured<br>Claims (from <b>Exhibit 7</b> )                 | \$897,451.55        | \$328,622.95       | \$722,283.47      | \$0.00         |
| <b>Total Disbursements</b>   | \$930,600.55        | \$666,681.64       | \$1,025,540.57    | \$541,203.42   |

4). This case was originally filed under chapter 11 on 02/26/2014. The case was converted to one under Chapter 7 on 06/27/2014. The case was pending for 43 months.

5). All estate bank statements, deposit slips, and canceled checks have been submitted to the United States Trustee.

6). An individual estate property record and report showing the final accounting of the assets of the estate is attached as **Exhibit 8**. The cash receipts and disbursements records for each estate bank account, showing the final accounting of the receipts and disbursements of estate funds is attached as **Exhibit 9**.

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Dated: 01/04/2018

By: /s/ Samuel D. Sweet  
Trustee

STATEMENT: This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

**EXHIBITS TO  
FINAL ACCOUNT**

**EXHIBIT 1 – GROSS RECEIPTS**

| DESCRIPTION   | UNIFORM<br>TRAN. CODE | AMOUNT<br>RECEIVED  |
|---|-----------------------|---------------------|
| Company Trucks and Vans Location: 7466 Grove Street, Swartz Creek MI 48473  | 1129-000              | \$100,000.00        |
| Desks, computers, printer Location: 7466 Grove Street, Swartz Creek MI 48473  | 1129-000              | \$2,000.00          |
| ELGA Credit Union Account XXXX4690  | 1129-000              | \$12,000.00         |
| Inventory Location: 7466 Grove Street, Swartz Creek MI 48473  | 1129-000              | \$10,000.00         |
| Metal forming and finishing machines; jigs; related tools   | 1129-000              | \$60,000.00         |
| Petty cash supply Location: 7466 Grove Street, Swartz Creek MI 48473  | 1129-000              | \$50.00             |
| Value of work in progress and Accounts receivable This amount is a gross amount and may be significantly reduced due to | 1129-000              | \$291,687.52        |
| Vacant parcel of land in Swan Creek Township, Saginaw, Michigan described in attachment A to this Schedule A            | 1210-000              | \$25,465.90         |
| Settlement in Adversary Proceeding No. 15-03145 Complaint for Fraudulent Transfer                                       | 1241-000              | \$40,000.00         |
| <b>TOTAL GROSS RECEIPTS</b>   |                       | <b>\$541,203.42</b> |

The Uniform Transaction Code is an accounting code assigned by the trustee for statistical reporting purposes.

**EXHIBIT 2 – FUNDS PAID TO DEBTOR & THIRD PARTIES**

NONE

**EXHIBIT 3 – SECURED CLAIMS**

| CLAIM<br>NUMBER             | CLAIMANT                              | UNIFORM<br>TRAN. CODE | CLAIMS<br>SCHEDULED | CLAIMS<br>ASSERTED | CLAIMS<br>ALLOWED  | CLAIMS<br>PAID     |
|-----------------------------|---------------------------------------|-----------------------|---------------------|--------------------|--------------------|--------------------|
| 6                           | Michigan<br>Department of<br>Treasury | 4110-000              | \$0.00              | \$2,729.05         | \$0.00             | \$0.00             |
| 9                           | Michigan Air<br>Products              | 4110-000              | \$0.00              | \$32,283.10        | \$0.00             | \$0.00             |
| 15                          | FirstMerit Bank,<br>N.A.              | 4110-000              | \$0.00              | \$43,789.44        | \$44,000.00        | \$44,000.00        |
| <b>TOTAL SECURED CLAIMS</b> |                                       |                       | <b>\$0.00</b>       | <b>\$78,801.59</b> | <b>\$44,000.00</b> | <b>\$44,000.00</b> |

**EXHIBIT 4 – CHAPTER 7 ADMINISTRATIVE FEES and CHARGES**

| PAYEE                       | UNIFORM<br>TRAN. CODE | CLAIMS<br>SCHEDULED | CLAIMS<br>ASSERTED | CLAIMS<br>ALLOWED | CLAIMS<br>PAID |
|-----------------------------|-----------------------|---------------------|--------------------|-------------------|----------------|
| Samuel D. Sweet,<br>Trustee | 2100-000              | NA                  | \$30,310.17        | \$30,310.17       | \$30,310.17    |
| Samuel D. Sweet,<br>Trustee | 2200-000              | NA                  | \$114.20           | \$114.20          | \$114.20       |

|   |          |    |             |             |             |
|---|----------|----|-------------|-------------|-------------|
| Insurance Partners Agency, Inc.                                 | 2300-000 | NA | \$63.31     | \$63.31     | \$63.31     |
| Bankruptcy Order  | 2500-000 | NA | \$17.00     | \$17.00     | \$17.00     |
| County Transfer Tax   | 2500-000 | NA | \$27.50     | \$27.50     | \$27.50     |
| Owner's Title Insurance   | 2500-000 | NA | \$376.00    | \$376.00    | \$376.00    |
| Processing Fee to Tri-County Title                              | 2500-000 | NA | \$450.00    | \$450.00    | \$450.00    |
| State Transfer Tax  | 2500-000 | NA | \$187.50    | \$187.50    | \$187.50    |
| Bank of Texas   | 2600-000 | NA | \$1,474.82  | \$1,474.82  | \$1,474.82  |
| Pinnacle Bank   | 2600-000 | NA | \$0.00      | \$0.00      | \$0.00      |
| United States Bankruptcy Court                                  | 2700-000 | NA | \$526.00    | \$526.00    | \$526.00    |
| Office of the United States Trustee                             | 2950-000 | NA | \$4,875.00  | \$4,875.00  | \$4,875.00  |
| Samuel D. Sweet, PLC, Attorney for Trustee                      | 3110-000 | NA | \$14,900.00 | \$14,900.00 | \$14,900.00 |
| Samuel D. Sweet, PLC, Attorney for Trustee                      | 3120-000 | NA | \$237.13    | \$237.13    | \$237.13    |
| Beadle Smith, PLC, Attorney for Trustee                         | 3210-000 | NA | \$27,660.00 | \$27,660.00 | \$27,660.00 |
| Beadle Smith, PLC, Attorney for Trustee                         | 3220-000 | NA | \$217.91    | \$217.91    | \$217.91    |
| Derderian, Kann, Seyferth & Salucci, PC, Accountant for Trustee | 3410-000 | NA | \$15,498.20 | \$15,498.20 | \$15,498.20 |
| Derderian, Kann, Seyferth & Salucci, PC, Accountant for Trustee | 3420-000 | NA | \$2.20      | \$2.20      | \$2.20      |
| Alan Stalter, Realtor for Trustee                               | 3510-000 | NA | \$2,000.00  | \$2,000.00  | \$2,000.00  |
| <b>TOTAL CHAPTER 7 ADMIN. FEES AND CHARGES</b>                  |          | NA | \$98,936.94 | \$98,936.94 | \$98,936.94 |

**EXHIBIT 5 – PRIOR CHAPTER ADMINISTRATIVE FEES and CHARGES**

| PAYEE  | UNIFORM TRAN. CODE | CLAIMS SCHEDULED | CLAIMS ASSERTED | CLAIMS ALLOWED | CLAIMS PAID |
|--|--------------------|------------------|-----------------|----------------|-------------|
| IRS - SBSE/Insolvency Unit, Other Prior Chapter Administrative | 6990-000           | NA               | \$48,777.25     | \$48,777.25    | \$4,605.96  |
| <b>TOTAL PRIOR CHAPTER ADMIN. FEES AND CHARGES</b>             |                    | NA               | \$48,777.25     | \$48,777.25    | \$4,605.96  |

**EXHIBIT 6 – PRIORITY UNSECURED CLAIMS**

| <b>CLAIM NUMBER</b>                    | <b>CLAIMANT</b>          | <b>UNIFORM TRAN. CODE</b> | <b>CLAIMS SCHEDULED</b> | <b>CLAIMS ASSERTED</b> | <b>CLAIMS ALLOWED</b> | <b>CLAIMS PAID</b> |
|--|--------------------------|---------------------------|-------------------------|------------------------|-----------------------|--------------------|
| 7                                      | Internal Revenue Service | 5800-000                  | \$33,149.00             | \$26,406.43            | \$26,406.43           | \$0.00             |
| 7b                                     | Internal Revenue Service | 5800-000                  | \$0.00                  | \$85,136.48            | \$85,136.48           | \$0.00             |
|  | Mich Dept. of Treasury   | 5800-000                  | \$0.00                  | \$0.00                 | \$0.00                | \$0.00             |
| <b>TOTAL PRIORITY UNSECURED CLAIMS</b> |                          |                           | \$33,149.00             | \$111,542.91           | \$111,542.91          | \$0.00             |

**EXHIBIT 7 – GENERAL UNSECURED CLAIMS**

| <b>CLAIM NUMBER</b> | <b>CLAIMANT</b>                                   | <b>UNIFORM TRAN. CODE</b> | <b>CLAIMS SCHEDULED</b> | <b>CLAIMS ASSERTED</b> | <b>CLAIMS ALLOWED</b> | <b>CLAIMS PAID</b> |
|---------------------|---|---------------------------|-------------------------|------------------------|-----------------------|--------------------|
| 1                   | Flint Area Sheet Metal Workers' Frnge Benft Funds | 7100-000                  | \$281,527.57            | \$19,189.33            | \$412,849.85          | \$0.00             |
| 2                   | Conquest Manufacturing                            | 7100-000                  | \$0.00                  | \$11,343.61            | \$11,343.61           | \$0.00             |
| 3                   | CONSUMERS ENERGY COMPANY                          | 7100-000                  | \$0.00                  | \$1,555.79             | \$1,555.79            | \$0.00             |
| 4                   | Sprint  | 7100-000                  | \$1,158.04              | \$1,312.36             | \$1,312.36            | \$0.00             |
| 5                   | Valley Farms Supply                               | 7100-000                  | \$2,077.00              | \$2,077.34             | \$2,077.34            | \$0.00             |
| 7c                  | Internal Revenue Service                          | 7100-000                  | \$0.00                  | \$28,038.68            | \$28,038.68           | \$0.00             |
| 8                   | Warm Air Supply Co.                               | 7100-000                  | \$125,664.00            | \$126,272.21           | \$126,272.21          | \$0.00             |
| 10                  | CGL Corp.   | 7100-000                  | \$83,718.00             | \$92,854.28            | \$92,854.28           | \$0.00             |
| 11                  | Enertech Global, LLC                              | 7100-000                  | \$15,325.00             | \$16,008.40            | \$16,008.40           | \$0.00             |
| 13                  | CONSUMERS ENERGY COMPANY                          | 7100-000                  | \$0.00                  | \$176.45               | \$176.45              | \$0.00             |
| 14                  | AMCO Insurance Company                            | 7100-000                  | \$65,460.00             | \$29,794.50            | \$29,794.50           | \$0.00             |
|                     | Clear Rate Communications, Inc.                   | 7100-000                  | \$189.94                | \$0.00                 | \$0.00                | \$0.00             |
|                     | Fifth Third Bank                                  | 7100-000                  | \$34,859.00             | \$0.00                 | \$0.00                | \$0.00             |
|                     | First Merit Bank                                  | 7100-000                  | \$54,504.00             | \$0.00                 | \$0.00                | \$0.00             |
|                     | Greenfelder & Greenfelder                         | 7100-000                  | \$6,000.00              | \$0.00                 | \$0.00                | \$0.00             |

|                                       |          |              |              |              |        |
|---------------------------------------|----------|--------------|--------------|--------------|--------|
| Greenstone Farm<br>Credit Services    | 7100-000 | \$141,995.00 | \$0.00       | \$0.00       | \$0.00 |
| Mastercard                            | 7100-000 | \$7,900.00   | \$0.00       | \$0.00       | \$0.00 |
| Waldorf & Sons,<br>Inc.               | 7100-000 | \$2,595.00   | \$0.00       | \$0.00       | \$0.00 |
| Williams<br>Distributing Co.          | 7100-000 | \$74,479.00  | \$0.00       | \$0.00       | \$0.00 |
| <b>TOTAL GENERAL UNSECURED CLAIMS</b> |          | \$897,451.55 | \$328,622.95 | \$722,283.47 | \$0.00 |

**FORM 1**  
**INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT**  
**ASSET CASES**

Page No: 1

Exhibit 8

Case No.: 14-30499-DSO

Case Name: GARNO BROTHERS HEATING & COOLING CO.

For the Period Ending: 1/4/2018

Trustee Name:

Samuel D. Sweet

Date Filed (f) or Converted (c):

06/27/2014 (c)

\$341(a) Meeting Date:

07/31/2014

Claims Bar Date:

10/20/2014

| 1  | 2  | 3  | 4   | 5  | 6  |
|--|--|--|---|--|--|
| Asset Description<br>(Scheduled and<br>Unscheduled (u) Property)   | Petition/<br>Unscheduled<br>Value  | Estimated Net Value<br>(Value Determined by<br>Trustee,<br>Less Liens, Exemptions,<br>and Other Costs) | Property<br>Abandoned<br>OA = § 554(a) abandon. | Sales/Funds<br>Received by the<br>Estate | Asset Fully<br>Administered (FA) /<br>Gross Value of<br>Remaining Assets |
| <b>Ref. #</b>  |  |  |   |  |  |
| 1  | Petty cash supply Location:<br>7466 Grove Street, Swartz<br>Creek MI 48473   | \$50.00  | \$50.00   |  | \$50.00 FA   |
| 2  | ELGA Credit Union Account<br>XXXX4690  | \$12,000.00  | \$12,000.00                                     |  | \$12,000.00 FA   |
| 3  | Value of work in progress and<br>Accounts receivable This<br>amount is a gross amount and<br>may be significantly reduced<br>due to non-collectibility | \$250,000.00   | \$291,687.52                                    |  | \$291,687.52 FA  |
| 4  | Company Trucks and Vans<br>Location: 7466 Grove Street,<br>Swartz Creek MI 48473   | \$100,000.00   | \$100,000.00                                    |  | \$100,000.00 FA  |
| 5  | Desks, computers, printer<br>Location: 7466 Grove Street,<br>Swartz Creek MI 48473   | \$2,000.00   | \$2,000.00                                      |  | \$2,000.00 FA  |
| 6  | Metal forming and finishing<br>machines; jigs; related tools   | \$60,000.00  | \$60,000.00                                     |  | \$60,000.00 FA   |
| 7  | Inventory Location: 7466<br>Grove Street, Swartz Creek MI<br>48473   | \$10,000.00  | \$10,000.00                                     |  | \$10,000.00 FA   |
| 8  | Vacant parcel of land in Swan (u)<br>Creek Township, Saginaw,<br>Michigan described in<br>attachment A to this Schedule<br>A                           | \$35,000.00  | \$25,000.00                                     |  | \$25,465.90 FA   |
| <b>Asset Notes:</b> Listed on Amended Schedules  |  |  |   |  |  |
| 9  | Vacant parcel of land in (u)<br>Flushing Township, Genesee<br>County, Michigan, described in<br>Attachment B to [this]<br>Schedule A.                  | \$35,000.00  | \$25,000.00                                     |  | \$0.00 FA  |
| <b>Asset Notes:</b> Listed on Amended Schedules; After investigating the value of this property Trustee determined that there is no value. |  |  |   |  |  |
| 10   | Settlement in Adversary (u)<br>Proceeding No. 15-03145<br>Complaint for Fraudulent<br>Transfer   | Unknown  | \$23,000.00                                     |  | \$40,000.00 FA   |

TOTALS (Excluding unknown value)

\$504,050.00

\$548,737.52

Gross Value of Remaining Assets

\$541,203.42

\$0.00

**FORM 1**  
**INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT**  
**ASSET CASES**

Page No: 2

Exhibit 8

**Case No.:** 14-30499-DSO

**Case Name:** GARNO BROTHERS HEATING & COOLING CO.

**For the Period Ending:** 1/4/2018

**Trustee Name:** Samuel D. Sweet

**Date Filed (f) or Converted (c):** 06/27/2014 (c)

**§341(a) Meeting Date:** 07/31/2014

**Claims Bar Date:** 10/20/2014

| 1  | 2                                 | 3  | 4  | 5  | 6  |
|--|-----------------------------------|--|--|--|--|
| Asset Description<br>(Scheduled and<br>Unscheduled (u) Property) | Petition/<br>Unscheduled<br>Value | Estimated Net Value<br>(Value Determined by<br>Trustee,<br>Less Liens, Exemptions,<br>and Other Costs) | Property<br>Abandoned<br>OA =§ 554(a) abandon. | Sales/Funds<br>Received by the<br>Estate | Asset Fully<br>Administered (FA) /<br>Gross Value of<br>Remaining Assets |

**Initial Projected Date Of Final Report (TFR):** 02/26/2016

**Current Projected Date Of Final Report (TFR):** 06/30/2017

/s/ SAMUEL D. SWEET

SAMUEL D. SWEET



## FORM 2

Exhibit 9

## CASH RECEIPTS AND DISBURSEMENTS RECORD

|                                 |   |                                       |                        |
|---------------------------------|---|---------------------------------------|------------------------|
| <b>Case No.</b>                 | <u>14-30499-DSO</u>                             | <b>Trustee Name:</b>                  | <u>Samuel D. Sweet</u> |
| <b>Case Name:</b>               | <u>GARNO BROTHERS HEATING &amp; COOLING CO.</u> | <b>Bank Name:</b>                     | <u>Bank of Texas</u>   |
| <b>Primary Taxpayer ID #:</b>   | <u>**_***7858</u>                               | <b>Checking Acct #:</b>               | <u>*****2119</u>       |
| <b>Co-Debtor Taxpayer ID #:</b> |   | <b>Account Title:</b>                 |                        |
| <b>For Period Beginning:</b>    | <u>2/26/2014</u>                                | <b>Blanket bond (per case limit):</b> | <u>\$2,000,000.00</u>  |
| <b>For Period Ending:</b>       | <u>1/4/2018</u>                                 | <b>Separate bond (if applicable):</b> |                        |

| 1                | 2              | 3                               | 4  |                   | 5           | 6               | 7           |
|------------------|----------------|---------------------------------|--|-------------------|-------------|-----------------|-------------|
| Transaction Date | Check / Ref. # | Paid to/ Received From          | Description of Transaction                                       | Uniform Tran Code | Deposit \$  | Disbursement \$ | Balance     |
| 02/20/2015       |                | JLK Mechanical, LLC             | Payment on Sale of Assets p/o 2/3/2015                           | *                 | \$38,077.00 |                 | \$38,077.00 |
|                  | {1}            |                                 | \$50.00  | 1129-000          |             |                 | \$38,077.00 |
|                  | {2}            |                                 | \$12,000.00  | 1129-000          |             |                 | \$38,077.00 |
|                  | {3}            |                                 | \$291,687.52   | 1129-000          |             |                 | \$38,077.00 |
|                  | {4}            |                                 | \$100,000.00   | 1129-000          |             |                 | \$38,077.00 |
|                  | {5}            |                                 | \$2,000.00   | 1129-000          |             |                 | \$38,077.00 |
|                  | {6}            |                                 | \$60,000.00  | 1129-000          |             |                 | \$38,077.00 |
|                  | {7}            |                                 | \$10,000.00  | 1129-000          |             |                 | \$38,077.00 |
|                  |                |                                 | Flint Area Sheet Metal Workers paid p/o 2/3/15                   | 5400-000          |             |                 | \$38,077.00 |
|                  |                |                                 | First Merit Bank, N.A. paid p/o 9/4/14                           | 4110-000          |             |                 | \$38,077.00 |
| 02/27/2015       |                | Bank of Texas                   | Account Analysis Fee   | 2600-000          |             | \$10.00         | \$38,067.00 |
| 03/31/2015       |                | Bank of Texas                   | Account Analysis Fee   | 2600-000          |             | \$61.42         | \$38,005.58 |
| 04/30/2015       |                | Bank of Texas                   | Account Analysis Fee   | 2600-000          |             | \$59.35         | \$37,946.23 |
| 05/07/2015       |                | Tri-County Title Agency, Inc.   | Payment on Sale of Real Property p/o 3/24/2015                   | *                 | \$24,407.90 |                 | \$62,354.13 |
|                  | {8}            |                                 | Gross Receipts \$25,465.90                                       | 1210-000          |             |                 | \$62,354.13 |
|                  |                |                                 | Processing Fee to Tri-County Title \$(450.00)                    | 2500-000          |             |                 | \$62,354.13 |
|                  |                |                                 | Owner's Title Insurance \$(376.00)                               | 2500-000          |             |                 | \$62,354.13 |
|                  |                |                                 | County Transfer Tax \$(27.50)                                    | 2500-000          |             |                 | \$62,354.13 |
|                  |                |                                 | State Transfer Tax \$(187.50)                                    | 2500-000          |             |                 | \$62,354.13 |
|                  |                |                                 | Bankruptcy Order \$(17.00)                                       | 2500-000          |             |                 | \$62,354.13 |
| 05/29/2015       |                | Bank of Texas                   | Account Analysis Fee   | 2600-000          |             | \$91.57         | \$62,262.56 |
| 06/09/2015       | 3001           | Alan Stalter                    | Real Estate Sales Agent and Broker for Trustee Fees p/o 6/9/2015 | 3510-000          |             | \$2,000.00      | \$60,262.56 |
| 06/30/2015       |                | Bank of Texas                   | Account Analysis Fee   | 2600-000          |             | \$95.98         | \$60,166.58 |
| 07/31/2015       |                | Bank of Texas                   | Account Analysis Fee   | 2600-000          |             | \$97.09         | \$60,069.49 |
| 08/31/2015       |                | Bank of Texas                   | Account Analysis Fee   | 2600-000          |             | \$96.93         | \$59,972.56 |
| 09/30/2015       |                | Bank of Texas                   | Account Analysis Fee   | 2600-000          |             | \$93.65         | \$59,878.91 |
| 10/30/2015       |                | Bank of Texas                   | Account Analysis Fee   | 2600-000          |             | \$96.62         | \$59,782.29 |
| 11/02/2015       | 3002           | Samuel D. Sweet                 | First Interim Trustee Fees p/o 11/2/2015                         | 2100-000          |             | \$25,316.00     | \$34,466.29 |
| 11/02/2015       | 3003           | Samuel D. Sweet, PLC            | Attorney for Trustee Fees p/o 11/2/2015                          | 3110-000          |             | \$14,900.00     | \$19,566.29 |
| 11/02/2015       | 3004           | Samuel D. Sweet, PLC            | Attorney for Trustee Expenses p/o 11/2/2015                      | 3120-000          |             | \$237.13        | \$19,329.16 |
| 11/30/2015       |                | Bank of Texas                   | Account Analysis Fee   | 2600-000          |             | \$36.50         | \$19,292.66 |
| 12/31/2015       |                | Bank of Texas                   | Account Analysis Fee   | 2600-000          |             | \$31.13         | \$19,261.53 |
| 01/05/2016       | 3005           | Insurance Partners Agency, Inc. | Chapter 7 Blanket Bond 11/1/2015-11/1/2016; Policy No. 82153882  | 2300-000          |             | \$54.60         | \$19,206.93 |
| 01/29/2016       |                | Bank of Texas                   | Account Analysis Fee   | 2600-000          |             | \$30.93         | \$19,176.00 |
| 02/29/2016       |                | Bank of Texas                   | Account Analysis Fee   | 2600-000          |             | \$28.86         | \$19,147.14 |
| 03/31/2016       |                | Bank of Texas                   | Account Analysis Fee   | 2600-000          |             | \$30.81         | \$19,116.33 |

14-30499-dof Doc 167

Filed 01/17/18

Entered 01/17/18 12:35:19

Page 9 of 13

SUBTOTALS

\$62,484.90

\$43,368.57

**FORM 2**

Exhibit 9

**CASH RECEIPTS AND DISBURSEMENTS RECORD**

|                                 |   |                                       |                        |
|---------------------------------|---|---------------------------------------|------------------------|
| <b>Case No.</b>                 | <u>14-30499-DSO</u>                             | <b>Trustee Name:</b>                  | <u>Samuel D. Sweet</u> |
| <b>Case Name:</b>               | <u>GARNO BROTHERS HEATING &amp; COOLING CO.</u> | <b>Bank Name:</b>                     | <u>Bank of Texas</u>   |
| <b>Primary Taxpayer ID #:</b>   | <u>**_***7858</u>                               | <b>Checking Acct #:</b>               | <u>*****2119</u>       |
| <b>Co-Debtor Taxpayer ID #:</b> |   | <b>Account Title:</b>                 |                        |
| <b>For Period Beginning:</b>    | <u>2/26/2014</u>                                | <b>Blanket bond (per case limit):</b> | <u>\$2,000,000.00</u>  |
| <b>For Period Ending:</b>       | <u>1/4/2018</u>                                 | <b>Separate bond (if applicable):</b> |                        |

| 1                | 2              | 3                                       | 4   |                   | 5           | 6               | 7           |
|------------------|----------------|---|---|-------------------|-------------|-----------------|-------------|
| Transaction Date | Check / Ref. # | Paid to/<br>Received From               | Description of Transaction  | Uniform Tran Code | Deposit \$  | Disbursement \$ | Balance     |
| 04/29/2016       |                | Bank of Texas                           | Account Analysis Fee  | 2600-000          |             | \$29.77         | \$19,086.56 |
| 05/31/2016       |                | Bank of Texas                           | Account Analysis Fee  | 2600-000          |             | \$30.71         | \$19,055.85 |
| 06/30/2016       |                | Bank of Texas                           | Account Analysis Fee  | 2600-000          |             | \$29.67         | \$19,026.18 |
| 07/29/2016       |                | Bank of Texas                           | Account Analysis Fee  | 2600-000          |             | \$30.61         | \$18,995.57 |
| 08/31/2016       |                | Bank of Texas                           | Account Analysis Fee  | 2600-000          |             | \$30.56         | \$18,965.01 |
| 09/30/2016       |                | Bank of Texas                           | Account Analysis Fee  | 2600-000          |             | \$29.53         | \$18,935.48 |
| 10/31/2016       |                | Bank of Texas                           | Account Analysis Fee  | 2600-000          |             | \$30.47         | \$18,905.01 |
| 11/30/2016       |                | Bank of Texas                           | Account Analysis Fee  | 2600-000          |             | \$29.44         | \$18,875.57 |
| 12/13/2016       | 3006           | Insurance Partners Agency, Inc.         | Chapter 7 Blanket Bond<br>11/1/2016-11/1/2017; Policy No. 3517698 | 2300-000          |             | \$8.71          | \$18,866.86 |
| 12/30/2016       |                | Bank of Texas                           | Account Analysis Fee  | 2600-000          |             | \$30.37         | \$18,836.49 |
| 01/31/2017       |                | Bank of Texas                           | Account Analysis Fee  | 2600-000          |             | \$30.39         | \$18,806.10 |
| 02/07/2017       | (10)           | JLK Mechanical, LLC                     | Payment on Settlement of Adversary Proceeding p/o 3/1/2017.       | 1241-000          | \$10,000.00 |                 | \$28,806.10 |
| 02/28/2017       |                | Bank of Texas                           | Account Analysis Fee  | 2600-000          |             | \$37.82         | \$28,768.28 |
| 03/23/2017       | (10)           | JLK Mechanical, LLC                     | Payment on Settlement of Adversary Proceeding p/o 3/1/2017.       | 1241-000          | \$5,000.00  |                 | \$33,768.28 |
| 03/31/2017       |                | Bank of Texas                           | Account Analysis Fee  | 2600-000          |             | \$48.47         | \$33,719.81 |
| 04/10/2017       | 3007           | Derderian, Kann, Seyferth & Salucci, PC | Accountant for Trustee Fees p/o 4/7/2017                          | 3410-000          |             | \$15,498.20     | \$18,221.61 |
| 04/10/2017       | 3008           | Derderian, Kann, Seyferth & Salucci, PC | Accountant for Trustee Expenses p/o 4/7/2017                      | 3420-000          |             | \$2.20          | \$18,219.41 |
| 04/21/2017       | (10)           | JLK Mechanical, LLC                     | Payment on Settlement of Adversary Proceeding p/o 3/1/2017.       | 1241-000          | \$5,000.00  |                 | \$23,219.41 |
| 04/21/2017       | (10)           | JLK Mechanical, LLC                     | Payment on Settlement of Adversary Proceeding p/o 3/1/2017.       | 1241-000          | \$10,000.00 |                 | \$33,219.41 |
| 04/28/2017       |                | Bank of Texas                           | Account Analysis Fee  | 2600-000          |             | \$43.62         | \$33,175.79 |
| 05/31/2017       |                | Bank of Texas                           | Account Analysis Fee  | 2600-000          |             | \$53.53         | \$33,122.26 |
| 06/14/2017       | (10)           | JLK Mechanical, LLC                     | Payment on Settlement of Adversary Proceeding p/o 3/1/2017        | 1241-000          | \$10,000.00 |                 | \$43,122.26 |
| 06/30/2017       |                | Bank of Texas                           | Account Analysis Fee  | 2600-000          |             | \$59.53         | \$43,062.73 |
| 07/31/2017       |                | Bank of Texas                           | Account Analysis Fee  | 2600-000          |             | \$69.49         | \$42,993.24 |
| 10/25/2017       |                | Pinnacle Bank                           | Transfer Funds  | 9999-000          |             | \$42,993.24     | \$0.00      |

**FORM 2**

Exhibit 9

**CASH RECEIPTS AND DISBURSEMENTS RECORD**

|                                 |   |                                       |                        |
|---------------------------------|---|---------------------------------------|------------------------|
| <b>Case No.</b>                 | <u>14-30499-DSO</u>                             | <b>Trustee Name:</b>                  | <u>Samuel D. Sweet</u> |
| <b>Case Name:</b>               | <u>GARNO BROTHERS HEATING &amp; COOLING CO.</u> | <b>Bank Name:</b>                     | <u>Bank of Texas</u>   |
| <b>Primary Taxpayer ID #:</b>   | <u>**_***7858</u>                               | <b>Checking Acct #:</b>               | <u>*****2119</u>       |
| <b>Co-Debtor Taxpayer ID #:</b> |   | <b>Account Title:</b>                 |                        |
| <b>For Period Beginning:</b>    | <u>2/26/2014</u>                                | <b>Blanket bond (per case limit):</b> | <u>\$2,000,000.00</u>  |
| <b>For Period Ending:</b>       | <u>1/4/2018</u>                                 | <b>Separate bond (if applicable):</b> |                        |

| 1                | 2              | 3                         | 4                          |                   | 5          | 6               | 7       |
|------------------|----------------|---------------------------|----------------------------|-------------------|------------|-----------------|---------|
| Transaction Date | Check / Ref. # | Paid to/<br>Received From | Description of Transaction | Uniform Tran Code | Deposit \$ | Disbursement \$ | Balance |

|                                  |              |              |        |
|----------------------------------|--------------|--------------|--------|
| <b>TOTALS:</b>                   | \$102,484.90 | \$102,484.90 | \$0.00 |
| <b>Less: Bank transfers/CDs</b>  | \$0.00       | \$42,993.24  |        |
| <b>Subtotal</b>                  | \$102,484.90 | \$59,491.66  |        |
| <b>Less: Payments to debtors</b> | \$0.00       | \$0.00       |        |
| <b>Net</b>                       | \$102,484.90 | \$59,491.66  |        |

**For the period of 2/26/2014 to 1/4/2018**

|                                   |              |  |  |
|-----------------------------------|--------------|--|--|
| Total Compensable Receipts:       | \$541,203.42 |  |  |
| Total Non-Compensable Receipts:   | \$0.00       |  |  |
| Total Comp/Non Comp Receipts:     | \$541,203.42 |  |  |
| Total Internal/Transfer Receipts: | \$0.00       |  |  |

|  |              |  |  |
|--|--------------|--|--|
| Total Compensable Disbursements:       | \$498,210.18 |  |  |
| Total Non-Compensable Disbursements:   | \$0.00       |  |  |
| Total Comp/Non Comp Disbursements:     | \$498,210.18 |  |  |
| Total Internal/Transfer Disbursements: | \$42,993.24  |  |  |

**For the entire history of the account between 02/20/2015 to 1/4/2018**

|                                   |              |  |  |
|-----------------------------------|--------------|--|--|
| Total Compensable Receipts:       | \$541,203.42 |  |  |
| Total Non-Compensable Receipts:   | \$0.00       |  |  |
| Total Comp/Non Comp Receipts:     | \$541,203.42 |  |  |
| Total Internal/Transfer Receipts: | \$0.00       |  |  |

|  |              |  |  |
|--|--------------|--|--|
| Total Compensable Disbursements:       | \$498,210.18 |  |  |
| Total Non-Compensable Disbursements:   | \$0.00       |  |  |
| Total Comp/Non Comp Disbursements:     | \$498,210.18 |  |  |
| Total Internal/Transfer Disbursements: | \$42,993.24  |  |  |

**FORM 2**

Exhibit 9

**CASH RECEIPTS AND DISBURSEMENTS RECORD**

|                                 |   |                                       |                        |
|---------------------------------|---|---------------------------------------|------------------------|
| <b>Case No.</b>                 | <u>14-30499-DSO</u>                             | <b>Trustee Name:</b>                  | <u>Samuel D. Sweet</u> |
| <b>Case Name:</b>               | <u>GARNO BROTHERS HEATING &amp; COOLING CO.</u> | <b>Bank Name:</b>                     | <u>Pinnacle Bank</u>   |
| <b>Primary Taxpayer ID #:</b>   | <u>**_***7858</u>                               | <b>Checking Acct #:</b>               | <u>*****0009</u>       |
| <b>Co-Debtor Taxpayer ID #:</b> |   | <b>Account Title:</b>                 | <u>DDA</u>             |
| <b>For Period Beginning:</b>    | <u>2/26/2014</u>                                | <b>Blanket bond (per case limit):</b> | <u>\$2,000,000.00</u>  |
| <b>For Period Ending:</b>       | <u>1/4/2018</u>                                 | <b>Separate bond (if applicable):</b> |                        |

| 1                | 2              | 3                                   | 4   |                   | 5           | 6               | 7           |
|------------------|----------------|-------------------------------------|---|-------------------|-------------|-----------------|-------------|
| Transaction Date | Check / Ref. # | Paid to/<br>Received From           | Description of Transaction  | Uniform Tran Code | Deposit \$  | Disbursement \$ | Balance     |
| 10/25/2017       |                | Bank of Texas                       | Transfer Funds  | 9999-000          | \$42,993.24 |                 | \$42,993.24 |
| 11/03/2017       |                | Pinnacle Bank                       | Pinnacle Analysis   | 2600-000          |             | \$15.67         | \$42,977.57 |
| 11/08/2017       |                | Pinnacle Bank                       | Reverse bank fee  | 2600-000          |             | (\$15.67)       | \$42,993.24 |
| 12/05/2017       | 5001           | Beadle Smith, PLC                   | Prorata final distribution - Distribution Dividend: 100.00; on Claim #: ;   | 3210-000          |             | \$27,660.00     | \$15,333.24 |
| 12/05/2017       | 5002           | Samuel D. Sweet                     | Trustee Compensation  | 2100-000          |             | \$4,994.17      | \$10,339.07 |
| 12/05/2017       | 5003           | Samuel D. Sweet                     | Trustee Expenses  | 2200-000          |             | \$114.20        | \$10,224.87 |
| 12/05/2017       | 5004           | United States Bankruptcy Court      | Prorata final distribution - Distribution Dividend: 100.00; on Claim #: ;   | 2700-000          |             | \$526.00        | \$9,698.87  |
| 12/05/2017       | 5005           | Beadle Smith, PLC                   | Prorata final distribution - Distribution Dividend: 100.00; on Claim #: ;   | 3220-000          |             | \$217.91        | \$9,480.96  |
| 12/05/2017       | 5006           | Office of the United States Trustee | Prorata final distribution - Distribution Dividend: 100.00; on Claim #: 12; | 2950-000          |             | \$4,875.00      | \$4,605.96  |
| 12/05/2017       | 5007           | IRS - SBSE/Insolvency Unit          | Prorata final distribution - Distribution Dividend: 9.44; on Claim #: 16;   | 6990-000          |             | \$4,605.96      | \$0.00      |

|                                  |             |             |        |
|----------------------------------|-------------|-------------|--------|
| <b>TOTALS:</b>                   | \$42,993.24 | \$42,993.24 | \$0.00 |
| <b>Less: Bank transfers/CDs</b>  | \$42,993.24 | \$0.00      |        |
| <b>Subtotal</b>                  | \$0.00      | \$42,993.24 |        |
| <b>Less: Payments to debtors</b> | \$0.00      | \$0.00      |        |
| <b>Net</b>                       | \$0.00      | \$42,993.24 |        |

**For the period of 2/26/2014 to 1/4/2018**

|                                   |             |  |  |
|-----------------------------------|-------------|--|--|
| Total Compensable Receipts:       | \$0.00      |  |  |
| Total Non-Compensable Receipts:   | \$0.00      |  |  |
| Total Comp/Non Comp Receipts:     | \$0.00      |  |  |
| Total Internal/Transfer Receipts: | \$42,993.24 |  |  |

|  |             |  |  |
|--|-------------|--|--|
| Total Compensable Disbursements:       | \$42,993.24 |  |  |
| Total Non-Compensable Disbursements:   | \$0.00      |  |  |
| Total Comp/Non Comp Disbursements:     | \$42,993.24 |  |  |
| Total Internal/Transfer Disbursements: | \$0.00      |  |  |

**For the entire history of the account between 10/25/2017 to 1/4/2018**

|                                   |             |  |  |
|-----------------------------------|-------------|--|--|
| Total Compensable Receipts:       | \$0.00      |  |  |
| Total Non-Compensable Receipts:   | \$0.00      |  |  |
| Total Comp/Non Comp Receipts:     | \$0.00      |  |  |
| Total Internal/Transfer Receipts: | \$42,993.24 |  |  |

|  |             |  |  |
|--|-------------|--|--|
| Total Compensable Disbursements:       | \$42,993.24 |  |  |
| Total Non-Compensable Disbursements:   | \$0.00      |  |  |
| Total Comp/Non Comp Disbursements:     | \$42,993.24 |  |  |
| Total Internal/Transfer Disbursements: | \$0.00      |  |  |

**FORM 2**

Exhibit 9

**CASH RECEIPTS AND DISBURSEMENTS RECORD**

|                                 |   |                                       |                        |
|---------------------------------|---|---------------------------------------|------------------------|
| <b>Case No.</b>                 | <u>14-30499-DSO</u>                             | <b>Trustee Name:</b>                  | <u>Samuel D. Sweet</u> |
| <b>Case Name:</b>               | <u>GARNO BROTHERS HEATING &amp; COOLING CO.</u> | <b>Bank Name:</b>                     | <u>Pinnacle Bank</u>   |
| <b>Primary Taxpayer ID #:</b>   | <u>**_***7858</u>                               | <b>Checking Acct #:</b>               | <u>*****0009</u>       |
| <b>Co-Debtor Taxpayer ID #:</b> |   | <b>Account Title:</b>                 | <u>DDA</u>             |
| <b>For Period Beginning:</b>    | <u>2/26/2014</u>                                | <b>Blanket bond (per case limit):</b> | <u>\$2,000,000.00</u>  |
| <b>For Period Ending:</b>       | <u>1/4/2018</u>                                 | <b>Separate bond (if applicable):</b> |                        |

| 1                | 2              | 3                      | 4                          |                   | 5          | 6               | 7       |
|------------------|----------------|------------------------|----------------------------|-------------------|------------|-----------------|---------|
| Transaction Date | Check / Ref. # | Paid to/ Received From | Description of Transaction | Uniform Tran Code | Deposit \$ | Disbursement \$ | Balance |

| TOTAL - ALL ACCOUNTS | NET DEPOSITS | NET DISBURSE | ACCOUNT BALANCES |
|----------------------|--------------|--------------|------------------|
|                      | \$102,484.90 | \$102,484.90 | \$0.00           |

**For the period of 2/26/2014 to 1/4/2018**

|                                   |              |
|-----------------------------------|--------------|
| Total Compensable Receipts:       | \$541,203.42 |
| Total Non-Compensable Receipts:   | \$0.00       |
| Total Comp/Non Comp Receipts:     | \$541,203.42 |
| Total Internal/Transfer Receipts: | \$42,993.24  |

|  |              |
|--|--------------|
| Total Compensable Disbursements:       | \$541,203.42 |
| Total Non-Compensable Disbursements:   | \$0.00       |
| Total Comp/Non Comp Disbursements:     | \$541,203.42 |
| Total Internal/Transfer Disbursements: | \$42,993.24  |

**For the entire history of the case between 06/27/2014 to 1/4/2018**

|                                   |              |
|-----------------------------------|--------------|
| Total Compensable Receipts:       | \$541,203.42 |
| Total Non-Compensable Receipts:   | \$0.00       |
| Total Comp/Non Comp Receipts:     | \$541,203.42 |
| Total Internal/Transfer Receipts: | \$42,993.24  |

|  |              |
|--|--------------|
| Total Compensable Disbursements:       | \$541,203.42 |
| Total Non-Compensable Disbursements:   | \$0.00       |
| Total Comp/Non Comp Disbursements:     | \$541,203.42 |
| Total Internal/Transfer Disbursements: | \$42,993.24  |

/s/ SAMUEL D. SWEET

SAMUEL D. SWEET